



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
BULLITT COUNTY FISCAL COURT**

Fiscal Year Ended June 30, 1998

**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Kenneth J. Rigdon, County Judge/Executive

Honorable John D. Harper, Former County Judge/Executive

Members of the Bullitt County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of assets, liabilities, and fund balances arising from cash transactions of Bullitt County, Kentucky, as of June 30, 1998, and the related statement of cash receipts, cash disbursements, and changes in cash balances for the year then ended. These financial statements are the responsibility of the Bullitt County Fiscal Court. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for Fiscal Court Audits issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Bullitt County, Kentucky, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky. Consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and fund balances arising from cash transactions of Bullitt County, Kentucky, and the related statement of cash receipts, cash disbursements, and changes in cash balances as of and for the year ended June 30, 1998, in conformity with the cash basis of accounting described above.

To the People of Kentucky

Honorable Paul E. Patton, Governor

John P. McCarty, Secretary

Finance and Administration Cabinet

Sarah Jane Schaaf, Secretary, Revenue Cabinet

Honorable Kenneth J. Rigdon, County Judge/Executive

Honorable John D. Harper, Former County Judge/Executive

Members of the Bullitt County Fiscal Court

Our audit was performed for the purpose of forming an opinion on the financial statements of Bullitt County, Kentucky, taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. The other information provided on the accompanying schedules is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Based on the results of our audit, we present the accompanying Findings and Questioned Costs included herein, which discusses the following audit findings:

- Related Party Transactions Should Be Avoided
- The County Judge/Executive Should Complete A Cumulative Quarterly Financial Statement For The Fiscal Year End

In accordance with Government Auditing Standards, we have also issued our report dated April 23, 1999, on our consideration of Bullitt County, Kentucky's compliance with certain provisions of laws, regulations, contracts, and grants, and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.

Auditor of Public Accounts

Audit fieldwork completed -

April 23, 1999

BULLITT COUNTY OFFICIALS

Fiscal Year Ended June 30, 1998

John D. Harper	County Judge/Executive
Walter A. Sholar	County Attorney
Nora McCawley	County Clerk
Doris Cornell	Circuit Court Clerk
Lloyd Dooley	Sheriff
Tim Seng	Jailer
Rhonda Keith	Property Valuation Administrator
Sandra Druin-Coleman	County Treasurer
A. Gayle Troutman	Coroner
Dennis Mitchell	Magistrate
Billy Couch	Magistrate
James R. Sweat	Magistrate
R.L. Carter	Magistrate

STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

BULLITT COUNTY
STATEMENT OF ASSETS, LIABILITIES,
AND FUND BALANCES ARISING FROM CASH TRANSACTIONS

June 30, 1998

Assets and Other Resources

Assets

General Fund:

Cash	\$ 850,704
------	------------

Road and Bridge Fund:

Cash	81,072
------	--------

Jail Fund:

Cash	13,378
------	--------

Jail Commissary Fund:

Cash	9,823
------	-------

Local Government Economic Assistance Fund:

Cash	66,004
------	--------

Ambulance Fund:

Cash	32,304
------	--------

E-911 Fund:

Cash	84,301
------	--------

Forest Fire Protection Fund:

Cash	121
------	-----

FEMA Flood Buyout Fund:

Cash	99,239
------	--------

Landfill Fund:

Cash	1,542
------	-------

Disbursement Account - Cash

	342
--	-----

Payroll Account - Cash

	11,502
--	--------

Other Resources

Public Properties Corporation Fund:

Amounts to be Provided in Future Years for Bond Payments (Note 4)	1,150,000
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Amounts to be Provided in Future Years for Kentucky Infrastructure Loan (Note 4)	643,534
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Total Assets and Other Resources

	\$ 3,043,866
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The accompanying notes are an integral part of the financial statements.

BULLITT COUNTY
 STATEMENT OF ASSETS, LIABILITIES, AND FUND BALANCES
 ARISING FROM CASH TRANSACTIONS
 June 30, 1998
 (Continued)

Liabilities and Fund Balances

Liabilities

Public Properties Corporation Fund:

Bonds Not Matured (Note 4)	\$ 1,150,000
Kentucky Infrastructure Loan (Note 4)	643,534
Payroll Account	11,502

Fund Balances

Reserved:

Jail Commissary Fund	9,823
Forest Fire Protection Fund	121
FEMA Flood Buyout Fund	99,239

Unreserved:

General Fund	850,704
Road and Bridge Fund	81,072
Jail Fund	13,378
Local Government Economic Assistance Fund	66,004
Ambulance Fund	32,304
E-911 Fund	84,301
Landfill Fund	1,542
Disbursement Account	342

Total Liabilities and Fund Balances	<u>\$ 3,043,866</u>
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The accompanying notes are an integral part of the financial statements.

STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

BULLITT COUNTY
STATEMENT OF CASH RECEIPTS,
CASH DISBURSEMENTS, AND CHANGES IN CASH BALANCES

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Cash Receipts</u>				
Schedule of Operating Revenue	\$ 7,747,924	\$ 4,257,756	\$ 963,101	\$ 199,239
Transfers In	2,115,464	346,782	142,000	998,800
Jail Commissary Fund Receipts	50,985			
Total Cash Receipts	<u>\$ 9,914,373</u>	<u>\$ 4,604,538</u>	<u>\$ 1,105,101</u>	<u>\$ 1,198,039</u>
<u>Cash Disbursements</u>				
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 7,182,447	\$ 2,382,815	\$ 1,081,255	\$ 1,194,165
Transfers Out	2,115,464	1,744,983		
Bonds:				
Principal Paid	115,000			
Interest Paid	66,683			
Trustee Fees	1,300			
Kentucky Infrastructure Loan:				
Interest Paid	23,699			
Jail Commissary Fund Expenditures	55,835			
Total Cash Disbursements	<u>\$ 9,560,428</u>	<u>\$ 4,127,798</u>	<u>\$ 1,081,255</u>	<u>\$ 1,194,165</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 353,945	\$ 476,740	\$ 23,846	\$ 3,874
Cash Balance - July 1, 1997	884,543	373,964	57,226	9,504
Cash Balance - June 30, 1998	<u>\$ 1,238,488</u>	<u>\$ 850,704</u>	<u>\$ 81,072</u>	<u>\$ 13,378</u>

The accompanying notes are an integral part of the financial statements.

BULLITT COUNTY
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN CASH BALANCES
Fiscal Year Ended June 30, 1998
(Continued)

Jail Commissary Fund	Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund
\$	\$ 330,613 100,700	\$ 567,945 224,500	\$ 298,190	\$ 1,066 500	\$ 1,128,375
50,985					
\$ 50,985	\$ 431,313	\$ 792,445	\$ 298,190	\$ 1,566	\$ 1,128,375
\$	\$ 264,711 100,700	\$ 780,024	\$ 376,604	\$ 2,022	\$ 1,029,136
55,835					
\$ 55,835	\$ 365,411	\$ 780,024	\$ 376,604	\$ 2,022	\$ 1,029,136
\$ (4,850) 14,673	\$ 65,902 102	\$ 12,421 19,883	\$ (78,414) 162,715	\$ (456) 577	\$ 99,239 0
\$ 9,823	\$ 66,004	\$ 32,304	\$ 84,301	\$ 121	\$ 99,239

BULLITT COUNTY
 STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN CASH BALANCES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Landfill Fund	FEMA-1117- DR-KY Fund	Public Properties Corporation Fund
<u>Cash Receipts</u>			
Schedule of Operating Revenue	\$ 37	\$ 1,602	\$
Transfers In	95,500		206,682
Jail Commissary Fund Receipts			
Total Cash Receipts	<u>\$ 95,537</u>	<u>\$ 1,602</u>	<u>\$ 206,682</u>
<u>Cash Disbursements</u>			
Comparative Schedule of Final Budget and Budgeted Expenditures	\$ 71,696	\$ 19	\$
Transfers Out	23,699	246,082	
Bonds:			
Principal Paid			115,000
Interest Paid			66,683
Trustee Fees			1,300
Kentucky Infrastructure Loan:			
Interest Paid			23,699
Jail Commissary Fund Expenditures			
Total Cash Disbursements	<u>\$ 95,395</u>	<u>\$ 246,101</u>	<u>\$ 206,682</u>
Excess (Deficiency) of Cash Receipts Over (Under) Cash Disbursements	\$ 142	\$ (244,499)	\$ 0
Cash Balance - July 1, 1997	<u>1,400</u>	<u>244,499</u>	<u>0</u>
Cash Balance - June 30, 1998	<u>\$ 1,542</u>	<u>\$ 0</u>	<u>\$ 0</u>

BULLITT COUNTY
NOTES TO FINANCIAL STATEMENTS

June 30, 1998

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The financial statements of Bullitt County include the funds, agencies, boards, and entities for which the fiscal court is financially accountable. Financial accountability, as defined by Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards, as amended by GASB 14, was determined on the basis of the government's ability to significantly influence operations, select the governing authority, participate in fiscal management and the scope of public service. Based upon the criteria stated in GASB 14, management has included the Public Properties Corporation Fund and the Jail Commissary Fund as part of the reporting entity.

B. Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The government uses funds to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts.

C. Basis of Accounting

The financial statements were prepared on a cash basis of accounting pursuant to Kentucky Revised Statute (KRS) 68.210 as recommended by the State Local Finance Officer. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The cash basis accounting system does not require an entity to maintain a general fixed asset group or a general long-term debt group of accounts.

D. Legal Compliance - Budget

The Bullitt County budget is adopted on a cash basis of accounting and laws of Kentucky as required by the State Local Finance Officer. The County Judge/Executive is required to submit estimated receipts and proposed expenditures to the fiscal court by May 1 of each year. The budget is prepared by fund, function, and activity and is required to be adopted by the fiscal court by July 1.

The fiscal court may change the original budget by transferring appropriations at the activity level; however, the fiscal court may not increase the total budget without approval by the State Local Finance Officer. Expenditures may not exceed budgeted appropriations at the activity level.

E. Cash and Investments

Cash includes amounts in bank accounts, and investments are stated at cost. Investments may include certificates of deposit on the financial statements; however, for the purpose of disclosing credit risk (Note 3), investments exclude certificates of deposit.

BULLITT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 1. (Continued)

E. Cash and Investments (Continued)

KRS 66.480 authorizes the county to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county has elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system which covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent. Hazardous covered employees are required to contribute 7 percent of their salary to the plan. The county's contribution rate for hazardous employees was 18.21 percent.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information showing the CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report.

Note 3. Deposits

The county maintains deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. The county met the requirements stated above, and as of June 30, 1998, deposits were fully insured or collateralized at a 100% level with securities held by the county's agent in the county's name.

BULLITT COUNTY
NOTES TO FINANCIAL STATEMENTS
June 30, 1998
(Continued)

Note 4 . Long-Term Debt

As of June 30, 1998, the county is liable for \$1,150,000 of outstanding bonds issued at various interest rates by the Bullitt County Public Properties Corporation Fund. Debt service requirements are as follows:

<u>Due During Fiscal Year Ending</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
June 30, 1999	\$ 60,502	\$ 110,000
June 30, 2000	54,455	125,000
June 30, 2001	44,377	125,000
June 30, 2002	41,018	120,000
June 30, 2003	34,290	135,000
June 30, 2004	26,865	155,000
June 30, 2005	18,765	145,000
June 30, 2006	10,800	135,000
June 30, 2007	2,700	100,000
Totals	<u>\$ 293,772</u>	<u>\$ 1,150,000</u>

As of June 30, 1998, the county is liable for \$643,534 of outstanding bonds issued at the rate of 3.8% by the Kentucky Infrastructure Authority. Debt service requirements are as follows:

<u>Due During Fiscal Year Ending</u>	<u>Scheduled Interest</u>	<u>Scheduled Principal</u>
June 30, 1999	\$ 23,946	\$ 54,009
June 30, 2000	21,874	56,081
June 30, 2001	19,723	58,232
June 30, 2002	17,489	60,466
June 30, 2003	15,169	62,786
June 30, 2004	12,761	65,194
June 30, 2005	10,260	67,695
June 30, 2006	7,663	70,292
June 30, 2007	4,967	72,989
June 30, 2008	2,167	75,790
Totals	<u>\$ 136,019</u>	<u>\$ 643,534</u>

BULLITT COUNTY
 NOTES TO FINANCIAL STATEMENTS
 June 30, 1998
 (Continued)

Note 5. Lease-Purchase Agreements

The county has entered into the following lease-purchase agreements:

Description	Payment Amount	Term of Agreement	Ending Date	Principal Balance June 30, 1998
E-911 Equipment	Varies	60 Months	11/30/00	\$ 18,545
Ambulance and Heart Monitors	Varies	60 Months	02/01/01	\$ 51,000
Sheriff Cruisers	\$ 92,612	24 Months	05/05/00	\$ 172,326

Note 6. Related Party Transaction

Rose Mary Snellen, sister of Magistrate James R. Sweat, was awarded a contract for cleaning the courthouse during the fiscal year ended June 30, 1998. She was paid \$21,600 during the fiscal year as a result of this contract.

COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

BULLITT COUNTY
COMPARATIVE SCHEDULE OF
BUDGETED TO ACTUAL OPERATING REVENUE

Fiscal Year Ended June 30, 1998

<u>Budgeted Funds</u>	Budgeted Operating Revenue	Actual Operating Revenue	Over (Under) Budget
General Fund	\$ 2,375,909	\$ 4,257,756	\$ 1,881,847
Road and Bridge Fund	1,172,428	963,101	(209,327)
Jail Fund	1,295,058	199,239	(1,095,819)
Local Government Economic Assistance Fund	313,639	330,613	16,974
Ambulance Fund	815,123	567,945	(247,178)
E-911 Fund	300,500	298,190	(2,310)
Forest Fire Protection Fund	3,600	1,066	(2,534)
FEMA Flood Buyout Fund	1,788,057	1,128,375	(659,682)
Landfill Fund	78,126	37	(78,089)
FEMA-1117-82-DR-KY Fund	30	1,602	1,572
Sanitation District Fund	10,000		(10,000)
Totals	<u>\$ 8,152,470</u>	<u>\$ 7,747,924</u>	<u>\$ (404,546)</u>

Reconciliation

Total Budgeted Operating Revenue Above	\$ 8,152,470
Add: Budgeted Prior Year Surplus	<u>630,481</u>
Total Operating Budget Per Comparative Schedule Of Final Budget and Budgeted Expenditures	<u>\$ 8,782,951</u>

SCHEDULE OF OPERATING REVENUE

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE

Fiscal Year Ended June 30, 1998

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
Revenue From Local Taxes and Excess Fees				
Sheriff:				
Taxes	\$ 2,067,847	\$ 2,066,805	\$	\$
Excess Fees - 1997	197,811	197,811		
County Clerk:				
Deed Transfer Tax	164,933	164,933		
Delinquent Taxes	29,305	29,305		
Excess Fees - 1997	377,467	377,467		
Tangible Personal Property Taxes:				
Other Counties	81,722	81,722		
County Clerk	388,448	388,448		
Omitted	9,600	9,600		
Tourist Room Tax	215,280	215,280		
Telephone Tax	294,505			
Flood Buyout Prorated Taxes	1,885	1,885		
Totals	<u>\$ 3,828,803</u>	<u>\$ 3,533,256</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>Federal Receipts - State Treasurer</u>				
Disaster and Emergency Assistance				
Grants - Coordinator Salary	\$ 4,199	\$ 4,199	\$	\$
Disaster and Emergency Assistance				
Grant - Hazard Mitigation	1,128,275			
DARE Grant	2,872	2,872		
Federal Disaster and Emergency				
Services/Emergency Management				
Agency Reimbursement	39,817	17,417	22,400	
Totals	<u>\$ 1,175,163</u>	<u>\$ 24,488</u>	<u>\$ 22,400</u>	<u>\$ 0</u>

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1998
(Continued)

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$	\$	\$	\$ 1,042	\$	\$
		294,505			
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 294,505</u>	<u>\$ 1,042</u>	<u>\$ 0</u>	<u>\$ 0</u>
\$	\$	\$	\$	\$	\$
				1,128,275	
<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,128,275</u>	<u>\$ 0</u>

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

FEMA-1117-
 82-DR-KY
 Fund

Revenue From Local Taxes
and Excess Fees

Sheriff:

Taxes \$

Excess Fees - 1997

County Clerk:

Deed Transfer Tax

Delinquent Taxes

Excess Fees - 1997

Tangible Personal Property Taxes:

Other Counties

County Clerk

Omitted

Tourist Room Tax

Telephone Tax

Flood Buyout Prorated Taxes

Totals \$ 0

Federal Receipts - State Treasurer

Disaster and Emergency Assistance

Grants - Coordinator Salary \$

Disaster and Emergency Assistance

Grant - Hazard Mitigation

DARE Grant

Federal Disaster and Emergency

Services/Emergency Managemen

Agency Reimbursement

Totals \$ 0

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Kentucky State Treasurer</u>				
Jail:				
Allotments	\$ 79,610	\$	\$	\$ 79,610
Medical Allotments	6,752			6,752
Driving Under The Influence Fees	13,685			13,685
Housing State Prisoners	23,605			23,605
County Road Aid	685,076		685,076	
Municipal Road Aid	51,085		51,085	
Truck License Distribution	151,651		151,651	
Base Court Revenue	24,350	24,350		
Courthouse Rental - Administrative				
Office of the Courts	124,651	124,651		
Refunds:				
Legal Process Tax	229	229		
Drivers License	5,805		5,805	
Dog License	320	320		
Non-Public School Students	35,653	35,653		
Severance Taxes:				
Coal	18,700			
Mineral	310,710			
Board of Assessments	200	200		
Grants:				
Disaster and Emergency Services				
Reimbursement	14,896		14,896	
Disaster and Emergency				
Assistance Grant -				
Coordinator Salary	1,000	1,000		
Miscellaneous	70			70
Totals	\$ 1,548,048	\$ 186,403	\$ 908,513	\$ 123,722

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$	\$	\$	\$	\$	\$
18,700					
310,710					
\$ 329,410	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	FEMA-1117- 82-DR-KY Fund
<u>Kentucky State Treasurer</u>	
Jail:	
Allotments	\$
Medical Allotments	
Driving Under The Influence Fees	
Housing State Prisoners	
County Road Aid	
Municipal Road Aid	
Truck License Distribution	
Base Court Revenue	
Courthouse Rental - Administrative	
Office of the Courts	
Refunds:	
Legal Process Tax	
Drivers License	
Dog License	
Non-Public School Students	
Severance Taxes:	
Coal	
Mineral	
Board of Assessments	
Grants:	
Disaster and Emergency Services	
Reimbursement	
Disaster and Emergency	
Assistance Grant -	
Coordinator Salary	
Miscellaneous	.
Totals	\$ 0

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	Totals (Memorandum Only)	General Fund	Road and Bridge Fund	Jail Fund
<u>Miscellaneous Revenue</u>				
Interest	\$ 37,836	\$ 21,106	\$ 9,992	\$ 224
Circuit Court Clerk:				
Jail Cost	26,440			26,440
Boarding Fees	12,002			12,002
Jail:				
Work Release	10,910			10,910
Home Incarceration Fees	12,362			12,362
Telephone Commission Refunds	5,627			5,627
Insurance Reimbursement	6,978	4,731		491
City Agreement	14,124	14,124		
Intergovernmental Agreement	5,600	5,600		
Licenses and Permits:				
Building Permits	68,170	68,170		
Alcoholic Beverages	3,008	3,008		
Cable TV License	145,174	145,174		
Charges for Services:				
Parks and Recreation	85,877	85,877		
Animal Shelter	4,216	4,216		
Swimming Pool	41,875	41,875		
Ambulance Service	560,805			
Planning and Zoning Fees	27,399	27,399		
Recycling	1,029	1,029		
Vending Machine	494	494		
Concession Sales	12,427	12,427		
Rentals	9,902	9,902		
Reimbursements	8,266	5,602	1,107	1,557
Advertising Fees	6,530	6,530		
Donations	2,700	2,700		
Legal Settlement	44,914	44,914		
Miscellaneous Items	41,245	8,731	21,089	5,904
Totals	\$ 1,195,910	\$ 513,609	\$ 32,188	\$ 75,517
Total Operating Revenue	\$ 7,747,924	\$ 4,257,756	\$ 963,101	\$ 199,239

BULLITT COUNTY
SCHEDULE OF OPERATING REVENUE
Fiscal Year Ended June 30, 1998
(Continued)

Local Government Economic Assistance Fund	Ambulance Fund	E-911 Fund	Forest Fire Protection Fund	FEMA Flood Buyout Fund	Landfill Fund
\$ 1,203	\$ 434	\$ 3,214	\$ 24	\$	\$ 37
	1,323	433			
	560,805				
	5,383	38		100	
\$ 1,203	\$ 567,945	\$ 3,685	\$ 24	\$ 100	\$ 37
\$ 330,613	\$ 567,945	\$ 298,190	\$ 1,066	\$ 1,128,375	\$ 37

BULLITT COUNTY
 SCHEDULE OF OPERATING REVENUE
 Fiscal Year Ended June 30, 1998
 (Continued)

	FEMA-1117- 82-DR-KY Fund
<u>Miscellaneous Revenue</u>	
Interest	\$ 1,602
Circuit Court Clerk:	
Jail Cost	
Boarding Fees	
Jail:	
Work Release	
Home Incarceration Fees	
Telephone Commission Refunds	
Insurance Reimbursement	
City Agreement	
Intergovernmental Agreement	
Licenses and Permits:	
Building Permits	
Alcoholic Beverages	
Cable TV License	
Charges for Services:	
Parks and Recreation	
Animal Shelter	
Swimming Pool	
Ambulance Service	
Planning and Zoning Fees	
Recycling	
Vending Machine	
Concession Sales	
Rentals	
Reimbursements	
Advertising Fees	
Donations	
Legal Settlement	
Miscellaneous Items	
Totals	\$ 1,602
Total Operating Revenue	\$ 1,602

COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

BULLITT COUNTY
COMPARATIVE SCHEDULE OF
FINAL BUDGET AND BUDGETED EXPENDITURES

Fiscal Year Ended June 30, 1998

	<u>Final Budget</u>	<u>Budgeted Expenditures</u>	<u>Under (Over) Budget</u>
<u>GENERAL FUND</u>			
<u>General Government</u>			
Office of County Judge/Executive:			
Salaries-			
County Judge/Executive	\$ 47,899	\$ 47,899	\$
Deputy County Judge/Executive	30,699	30,688	11
Finance Officer	21,428	14,426	7,002
Administrative Assistant	24,732	24,642	90
Office Materials and Supplies	9,000	8,155	845
New Office Equipment	2,000	1,277	723
Other Materials and Supplies	2,100	1,353	747
Office of County Attorney:			
Salaries-			
County Attorney	37,324	37,324	
Assistant County Attorney	10,000	10,000	
Secretary	15,770	15,770	
Fringe Benefits	4,670	2,805	1,865
Office Equipment	900	648	252
Office Supplies	4,500	3,219	1,281
Office of County Clerk:			
Fiscal Agent Fees	12,400	11,635	765
Telephone	5,300	3,410	1,890
Tax Bill Preparation	13,400	13,182	218
Office of Sheriff:			
Deputies Salaries	225,000	225,000	
Fiscal Agent Fees	27,500	26,926	574
Flood Security Service	7,176	7,176	
Legal Advertising	10,771	10,771	
Reimbursement	27,873	27,872	1
Refund	2,643	2,643	
Telephone	8,000	7,075	925

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Office of County Coroner:			
Salaries-			
County Coroner	\$ 10,866	\$ 10,866	\$
Deputy Coroner	12,790	12,766	24
Supplies	5,000	4,747	253
Fiscal Court:			
Magistrates-			
Salaries	62,724	62,724	
Expense Allowance	8,160	8,160	
Office of Property Valuation Administrator:			
Utilities	7,200	6,116	1,084
Statutory Contribution	50,300	50,300	
Office of Board of Assessment Appeals:			
Per Diem	450	400	50
Office of County Treasurer:			
Salaries-			
County Treasurer	26,516	26,516	
Other Salaries	16,420	15,609	811
Data Processing	3,700	1,476	2,224
Office Materials and Supplies	6,300	6,155	145
Legal Publishing	1,250	190	1,060
Telephone	4,250	3,085	1,165
Travel	300	152	148
County Law Library:			
Law Librarian Salary	1,200	1,200	
Elections:			
Per Diem-			
Election Officers	16,500	14,442	2,058
Supplies and Materials	13,400	4,173	9,227
Rent and Utilities	4,100	3,676	424
Voting Machines	1,596	675	921

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Planning and Zoning:			
Salaries-			
Administrator	\$ 26,516	\$ 26,516	\$
Administrative Assistant	20,779	20,779	
Office Staff	17,523	16,926	597
Investigator	12,394	12,132	262
Secretary	15,676	15,446	230
Attorney	10,000	10,000	
Board and Committee Fees	14,000	12,675	1,325
Comprehensive Update	9,300	390	8,910
Copy Machine Service	425	425	
Legal Fees	1,885	801	1,084
Maintenance and Repairs	1,200	1,074	126
Fuel and Oil	2,000	749	1,251
Office Supplies	5,400	5,351	49
Other Materials and Supplies	500	433	67
Telephone and Cellular	1,700	1,133	567
Legal Publishing	3,400	2,749	651
Training	250		250
Travel	250		250
Data Processing Equipment	1,100		1,100
Office Furniture	1,000	905	95
Economic Development:			
Consultant	60,000	60,000	
Courthouse:			
Custodian Salary	17,684	17,684	
Cleaning Contract	21,600	21,600	
Custodian Supplies	6,000	5,780	220
Other Materials and Supplies	2,700	2,559	141
Insurance	3,200	2,969	231
Repairs	110,250	42,689	67,561
Utilities	84,200	80,811	3,389
Drinking Water	1,050	436	614
Miscellaneous	3,700	3,284	416

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Government (Continued)</u>			
Courthouse Annex:			
Fire Alarm Maintenance	\$ 2,100	\$ 1,410	\$ 690
Elevator Maintenance	2,000	849	1,151
Drinking Water	550	314	236
Miscellaneous	9,650	8,313	1,337
Other County Properties:			
Insurance-			
Buildings and Contents	2,500	1,779	721
Vehicles and Equipment	6,100	6,072	28
<u>Protection to Persons and Property</u>			
Constables:			
Salaries	10,400	10,400	
Disaster and Emergency Services:			
Director Salary	10,395	7,380	3,015
Radios	500	434	66
Maintenance and Repairs	1,400	1,330	70
Data Processing Equipment	5,950	5,923	27
Gas and Oil	2,700	127	2,573
Equipment	6,500	5,885	615
Other Materials and Supplies	500	303	197
Training	1,000		1,000
Travel	100		100
Utilities	8,400	7,646	754
Miscellaneous	737	491	246
<u>General Health and Sanitation</u>			
Animal Control:			
Salaries-			
Director	17,523	17,523	
Assistants	22,000	21,839	161
Maintenance and Repairs	1,500	427	1,073

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>General Health and Sanitation (Continued)</u>			
Animal Control: (Continued)			
Food and Supplies	\$ 400	\$ 363	\$ 37
Gas and Oil	1,500	1,046	454
Uniforms	350	247	103
Other Materials and Supplies	3,900	3,674	226
Dog Tag Fees	900	764	136
Euthanasia Services	3,500	3,131	369
Drinking Water	400	90	310
Miscellaneous	1,100	381	719
Dog Pound Motor Vehicle	9,600	9,600	
Utilities	2,900	2,116	784
Recycling Program:			
Salaries	24,013	23,773	240
Payments to Contractors	5,700		5,700
Office Supplies	900	294	606
Recycling Materials and Supplies	100	98	2
Utilities	2,750	1,024	1,726
Sanitation District:			
Contribution	1,500	1,500	
Project Planning	15,000	15,000	
Soil and Water Conservation:			
Contribution	25,000	25,000	
Geological Survey	5,300	5,300	
Flood Control:			
Special Project	190,000	20,000	170,000
<u>Social Services</u>			
Senior Citizens Program:			
Contribution	9,000	9,000	
Cemeteries and Memorials:			
Pauper Burials	2,400	2,017	383

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Social Services (Continued)</u>			
Other Social Service Programs:			
Evaluation and Testing	\$ 2,000	\$ 1,350	\$ 650
<u>Recreation and Culture</u>			
Parks:			
Salaries-			
Director	24,711	24,692	19
Assistant Director	24,387	24,387	
Maintenance	12,210	5,641	6,569
Temporary/Part-Time Help	100,000	99,586	414
Laundry Service	700	207	493
Building Maintenance and Repairs	29,000	27,254	1,746
Equipment Maintenance and Repairs	11,000	10,761	239
Frank Simon Park Matching Funds	600	600	
Concession Food and Beverages	13,500	12,754	746
Gas and Oil	450	311	139
Recreation Materials and Supplies	26,275	20,246	6,029
Other Supplies	7,325	6,851	474
Travel	700		700
Utilities	34,000	26,552	7,448
Miscellaneous	700	546	154
Tourism and Convention:			
Hotel/Motel Tax	209,900	209,880	20
<u>Bus Services</u>			
Transportation of School Children	45,200	45,161	39
<u>Debt Service</u>			
Lease-Purchase Agreement:			
Sheriff Cruisers	93,000	92,612	388

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>GENERAL FUND (Continued)</u>			
<u>Capital Projects</u>			
Flood Debris Cleanup	\$ 10,309	\$ 10,224	\$ 85
Real Estate	2,500	2,500	
<u>Administration</u>			
Contingent Appropriations:			
Reserve for Transfers	64,932		64,932
Computer Program	10,000	9,930	70
Audit Services	10,000	8,278	1,722
Legal Fees	3,000	940	2,060
Bank Charges	500	271	229
ADD Contribution	7,200	7,167	33
Fidelity and Surety Bonds	4,200	3,634	566
Professional Liability Insurance	29,365	29,162	203
KACO Insurance Assessment	15,488	15,488	
Legal Notices	16,300	15,237	1,063
Magistrate Association Dues	1,250	1,223	27
KACO Membership	900		900
Miscellaneous	4,100	3,726	374
Fringe Benefits:			
County Contributions-			
Social Security	72,000	83,230	(11,230)
Retirement	145,000	144,901	99
Life Insurance	5,200	5,069	131
Health Insurance	40,000	39,671	329
Worker's Compensation	30,000	28,029	1,971
Unemployment Insurance	8,500	8,261	239
Total Operating Budget	\$ 2,794,909	\$ 2,382,815	\$ 412,094
Other Financing Uses:			
*Transfers to Public Properties			
Corporation Fund -	182,984	182,983	1
Total General Fund	\$ 182,984	\$ 182,983	\$ 1

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND</u>			
<u>Roads</u>			
Office of Road Supervisor/Engineer:			
Salaries-			
Road Foreman	\$ 26,516	\$ 26,516	\$
Assistant Foreman	24,388	24,388	
Office Supplies	1,000	153	847
Road Maintenance:			
Salaries-			
Road Labor	381,320	372,954	8,366
Part-Time Help	8,000	7,268	732
Consultant	44,200	42,228	1,972
Waste Disposal	2,500	2,325	175
Contracts With Public Carriers	4,000		4,000
Maintenance Contracts	4,200	3,251	949
Random Drug Test	500	485	15
Security Services	400	270	130
Fertilizers, Lime, Chemicals, and Seed	1,000		1,000
Garage Supplies	13,200	13,017	183
Gasoline	32,750	30,681	2,069
General Construction Materials	205,900	204,945	955
Paint	1,000		1,000
Machinery and Equipment-			
Repairs	73,000	72,650	350
New Road Machinery	35,800	26,085	9,715
Pipe	23,000	22,692	308
Signs	2,200	2,053	147
Salt	27,000	26,799	201
Refunds	500		500
Tools	300		300
Utilities	9,000	4,857	4,143
Uniforms	10,500	9,861	639
Drinking Water	500	381	119
Other Materials and Supplies	6,800	6,622	178
Miscellaneous	2,500	1,792	708

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>ROAD AND BRIDGE FUND (Continued)</u>			
<u>Debt Service</u>			
Other County Liabilities:			
Lease-Purchase Agreements	\$ 20,000	\$ 19,391	\$ 609
<u>Administration</u>			
General Services:			
Bank Charges	200	103	97
Insurance	32,925	32,914	11
Contingent Appropriations:			
Reserve for Budget Transfers	89,002		89,002
Fringe Benefits:			
County Contributions-			
Retirement	38,080	35,887	2,193
Social Security	33,680	31,395	2,285
Life Insurance	1,450	1,406	44
Health Insurance	40,000	39,322	678
Worker's Compensation	26,400	18,564	7,836
Unemployment Insurance	5,943		5,943
Total Road and Bridge Fund	<u>\$ 1,229,654</u>	<u>\$ 1,081,255</u>	<u>\$ 148,399</u>

JAIL FUND

Protection to Persons and Property

Office of Jailer:			
Personnel Services-			
Salaries-			
Jailer	\$ 47,145	\$ 47,145	\$
Jail Personnel	272,000	266,550	5,450
Food Service Personnel	21,734	20,952	782
Part-Time Help	41,000	28,352	12,648

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> (Continued)			
Office of Jailer: (Continued)			
Operations-			
Home Incarceration	\$ 12,000	\$ 11,814	\$ 186
Cleaning Supplies	6,000	5,194	806
Contracted Medical Services	27,000	20,053	6,947
Pest Control	120	95	25
Food Preparation Supplies	6,300	5,794	506
Food	102,500	102,277	223
Gasoline	1,600	1,145	455
Office Supplies	1,800	980	820
Prisoner Clothing	500	268	232
Other Materials and Supplies	2,700	2,568	132
Routine Medical	47,650	44,275	3,375
Staff Uniforms	2,800	2,364	436
Utilities	30,800	21,628	9,172
Staff Travel	1,600	1,204	396
Telephone	2,300	635	1,665
Transporting Prisoners To			
Other Counties	35,000	35,000	
Staff Training	500	293	207
Housing Prisoners - Other Counties	117,600	117,460	140
Miscellaneous Operating Expense	1,300	1,000	300
Maintenance-			
Building Repairs	20,000	19,567	433
Equipment Repairs	9,000	7,995	1,005
Equipment-			
Law Enforcement Equipment	3,000	2,684	316
Food Service	250	89	161
Furniture and Fixtures	700	669	31
Life Service	93,500	41,160	52,340
Juvenile Detention:			
Contracts with Government Agencies	234,500	234,030	470
Medical	22,500	19,734	2,766

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>JAIL FUND (Continued)</u>			
<u>Protection to Persons and Property</u> (Continued)			
General Services:			
Bank Charges	\$ 100	\$	\$ 100
Insurance-			
Building and Contents	1,500	1,298	202
Liability	12,600	12,568	32
Jailer's Association Dues	450	400	50
Contingent Appropriations:			
Reserve for Budget Transfers	2,091		2,091
Fringe Benefits:			
County Contributions-			
Retirement	65,225	61,347	3,878
Social Security	26,700	26,031	669
Life Insurance	1,060	1,030	30
Health Insurance	19,200	19,010	190
Worker's Compensation	8,927	8,271	656
Unemployment Insurance	1,310	1,236	74
Total Jail Fund	\$ 1,304,562	\$ 1,194,165	\$ 110,397

LOCAL GOVERNMENT ECONOMIC
ASSISTANCE FUND

Protection to Persons and Property

Office of Public Defender:			
Public Advocacy Program	\$ 6,000	\$ 5,946	\$ 54

Roads

Road Maintenance:			
Materials	307,289	258,755	48,534

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LOCAL GOVERNMENT ECONOMIC ASSISTANCE FUND (Continued)</u>			
<u>Administration</u>			
General Services:			
Bank Charges	\$ 100	\$ 10	\$ 90
Membership Dues	250		250
Total Local Government Economic Assistance Fund	\$ 313,639	\$ 264,711	\$ 48,928
<u>AMBULANCE FUND</u>			
<u>Protection to Persons and Property</u>			
Ambulance Service:			
Salaries-			
Supervisors	\$ 55,280	\$ 41,293	\$ 13,987
Director	26,766	26,720	46
Deputy Director	20,780	20,780	
Paramedics	67,988	64,744	3,244
Maintenance	9,500	9,057	443
Part-Time	166,000	163,906	2,094
Other EMT	184,160	179,084	5,076
Maintenance Agreements	2,500	1,840	660
Maintenance and Repairs	29,600	29,504	96
Infectious Waste	1,200	466	734
Data Processing Computer	5,500	5,395	105
Gas and Oil	13,500	10,758	2,742
Office Supplies	7,300	6,630	670
Uniforms	1,400	484	916
Other Materials and Supplies	4,700	3,779	921
Insurance	2,400	2,350	50
Medical Supplies	44,000	36,651	7,349
Refunds	1,500	1,167	333
Staff Training	1,500	1,467	33
Utilities	16,000	14,706	1,294
Radio Repairs	3,200	2,365	835

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>AMBULANCE FUND (Continued)</u>			
<u>Debt Service</u>			
Other County Liabilities:			
Lease-Purchase Agreements	\$ 21,102	\$ 17,733	\$ 3,369
<u>Administration</u>			
General Services:			
Bank Charges	100		100
Insurance-			
Building and Contents	500	374	126
Liability	5,200	5,156	44
Miscellaneous	4,000	3,523	477
Contingent Appropriations:			
Reserve for Budget Transfers	3,095		3,095
Fringe Benefits:			
County Contributions-			
Retirement	33,000	30,687	2,313
Social Security	38,060	37,316	744
Life Insurance	1,400	1,254	146
Health Insurance	31,500	31,227	273
Unemployment Insurance	2,050		2,050
Worker's Compensation	30,225	29,608	617
Total Ambulance Fund	<u>\$ 835,006</u>	<u>\$ 780,024</u>	<u>\$ 54,982</u>

E-911 FUND

Protection to Persons And Property

Emergency Dispatch Service:

Salaries-			
Chief Dispatcher	\$ 28,516	\$ 27,332	\$ 1,184
Dispatchers	173,576	159,229	14,347
Contracts with Public Carriers	70,000	64,253	5,747
Cleaning Supplies	500		500
Machinery	750		750

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>E-911 FUND (Continued)</u>			
<u>Protection to Persons And Property</u> (Continued)			
Emergency Dispatch Service: (Continued)			
Office Supplies	\$ 2,000	\$ 1,047	\$ 953
Equipment	2,700	2,455	245
Licenses	1,000	555	445
Repairs and Rentals	6,000	5,710	290
Training	750	569	181
Utilities	26,000	24,578	1,422
Maintenance Agreements	2,000	1,527	473
Miscellaneous	1,000	631	369
Communications Equipment	22,000	19,703	2,297
Data Processing Equipment	8,200	6,888	1,312
Furniture and Fixtures	2,000	1,509	491
Office Equipment	4,500		4,500
Other Equipment	1,310	35	1,275
Other County Liabilities:			
Lease-Purchase Agreement	17,500	14,202	3,298
<u>Administration</u>			
General Services:			
Bank Charges	100	50	50
Contingent Appropriations:			
Reserve for Budget Transfers	263		263
Fringe Benefits:			
County Contributions-			
Retirement	17,595	15,605	1,990
Social Security	15,560	13,581	1,979
Life Insurance	650	541	109

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>E-911 FUND (Continued)</u>			
<u>Administration (Continued)</u>			
Fringe Benefits: (Continued)			
Health Insurance	\$ 16,220	\$ 15,557	\$ 663
Unemployment	2,750		2,750
Worker's Compensation	1,350	1,047	303
	<u> </u>	<u> </u>	<u> </u>
Total E-911 Fund	<u>\$ 424,790</u>	<u>\$ 376,604</u>	<u>\$ 48,186</u>
 <u>FOREST FIRE PROTECTION FUND</u>			
Fire Protection:			
Kentucky State Treasurer	\$ 4,078	\$ 1,958	\$ 2,120
Administration:			
Bank Charges	100	64	36
	<u> </u>	<u> </u>	<u> </u>
Total Forest Fire Protection Fund	<u>\$ 4,178</u>	<u>\$ 2,022</u>	<u>\$ 2,156</u>
 <u>FEMA FLOOD BUYOUT FUND</u>			
<u>Hazard Mitigation</u>			
Appraisals	\$ 7,250	\$ 3,780	\$ 3,470
Legal Fees	13,050		13,050
Fiscal Agent Charges	28,495	1,611	26,884
Land Acquisition	1,739,162	1,023,745	715,417
 <u>Administration</u>			
General Services:			
Bank Charges	100		100
	<u> </u>	<u> </u>	<u> </u>
Total FEMA Flood Buyout Fund	<u>\$ 1,788,057</u>	<u>\$ 1,029,136</u>	<u>\$ 758,921</u>

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>LANDFILL FUND</u>			
Sanitary Landfill:			
Landfill Labor Salaries	\$ 12,221	\$ 11,590	\$ 631
Leachate Hauling Service	16,000	15,278	722
Engineering Services	39,500	39,298	202
Miscellaneous	5,500	4,582	918
<u>Administration</u>			
General Services:			
Administrative Fees	1,300		1,300
Bank Charges	200	61	139
Contingent Appropriations:			
Reserve for Budget Transfers	1,000		1,000
Fringe Benefits:			
County Contributions-			
Social security	1,200	887	313
Unemployment	870		870
Worker's Compensation	335		335
Total Operating Budget	\$ 78,126	\$ 71,696	\$ 6,430
Other Financing Uses:			
*Transfers to Public Properties			
Corporation Fund	80,000	23,699	56,301
Total Landfill Fund	\$ 158,126	\$ 95,395	\$ 62,731
<u>FEMA-1117-DR-KY FUND</u>			
<u>Administration</u>			
General Services:			
Bank Charges	\$ 30	\$ 19	\$ 11

BULLITT COUNTY
 COMPARATIVE SCHEDULE OF
 FINAL BUDGET AND BUDGETED EXPENDITURES
 Fiscal Year Ended June 30, 1998
 (Continued)

	Final Budget	Budgeted Expenditures	Under (Over) Budget
<u>SANITATION DISTRICT FUND</u>			
<u>General Health and Sanitation</u>			
Special Projects:			
Planning Services	\$ 9,900	\$	\$ 9,900
<u>Administration</u>			
General Services:			
Bank Charges	100		100
Total Sanitation District Fund	\$ 10,000	\$ 0	\$ 10,000
Total Operating Budget - All Funds	\$ 8,782,951	\$ 7,182,447	\$ 1,600,504
Other Financing Uses:			
*Transfers to Public Properties Corporation Fund	262,984	206,682	56,302
TOTAL BUDGET - ALL FUNDS	\$ 9,045,935	\$ 7,389,129	\$ 1,656,806

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County Fiscal Court

Report On Compliance And On Internal Control Over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards

We have audited the financial statements of Bullitt County, Kentucky, as of and for the year ended June 30, 1998, and have issued our report thereon dated April 23, 1999. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Bullitt County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying Findings and Questioned Costs.

- The County Judge/Executive Should Complete A Cumulative Quarterly Financial Statement For The Fiscal Year End

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Bullitt County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Bullitt County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying Findings and Questioned Costs.

- The County Judge/Executive Should Complete A Cumulative Quarterly Financial Statement For The Fiscal Year End

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of Financial
Statements Performed In Accordance With Government Auditing Standards
(Continued)

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
April 23, 1999

REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133



Edward B. Hatchett, Jr. Auditor of Public Accounts

Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County's Fiscal Court

Report On Compliance With Requirements Applicable To Each Major Program And Internal Control Over Compliance In Accordance With OMB Circular A-133

Compliance

We have audited the compliance of Bullitt County, Kentucky, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 1998. Bullitt County's major federal programs are identified in the Schedule of Expenditures of Federal Awards. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Bullitt County's management. Our responsibility is to express an opinion on Bullitt County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Bullitt County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Bullitt County's compliance with those requirements.

In our opinion, Bullitt County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1998.

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Honorable Kenneth J. Rigdon, County Judge/Executive
Honorable John D. Harper, Former County Judge/Executive
Members of the Bullitt County's Fiscal Court
Report On Compliance With Requirements Applicable To Each Major Program
And Internal Control Over Compliance In Accordance With OMB Circular A-133
(Continued)

Internal Control Over Compliance

The management of Bullitt County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Bullitt County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed –
April 23, 1999

FINDINGS AND QUESTIONED COSTS

BULLITT COUNTY
FINDINGS AND QUESTIONED COSTS

Fiscal Year Ended June 30, 1998

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the financial statements of Bullitt County.
2. One reportable condition relating to the audit of the financial statements is reported in the Independent Auditor's Report. (See B. below)
3. No instances of noncompliance material to the financial statements of Bullitt County were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal awards programs are reported in the Independent Auditor's Report.
5. The auditor's report on compliance for the audit of the major federal award programs for Bullitt County expresses an unqualified opinion.
6. There are no audit findings relative to the major federal awards programs for Bullitt County reported in Part C of this Schedule.
7. The program tested as a major program is Flood Buyout C.F.D.A. # 83.516.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Bullitt County was determined to be a low-risk auditee.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

Related Party Transactions Should Be Avoided

A Magistrate's (James R. Sweat) sister (Rose Mary Snellen) has a cleaning contract in which she was paid \$21,600 for fiscal year 1998 and \$21,600 for fiscal year 1997. Magistrate Sweat abstained from voting on the contract. We recommend that the county refrain from engaging in related party transactions. We also recommend referral to the Bullitt County Ethics Commission for resolution.

Management's Response:

The contract expired 1-1-99 and will not be renewed by the new administration.

NONCOMPLIANCES AND REPORTABLE CONDITIONS

The County Judge/Executive Should Complete A Cumulative Quarterly Financial Statement For The Fiscal Year End

The office of County Judge/Executive did not complete a quarterly financial statement for the fiscal year ended June 30, 1998. The County Treasurer produced these quarterly reports for the first three-quarters because the Judge/Executive staff member charged with producing the financial report was ill. KRS 68.360(2) requires the County Judge/Executive to complete a statement showing cumulative receipts, expenditures, transfers, and fund balances. KRS 65.905 requires each local government to submit a uniform annual financial information report to the Department of Local Government. We recommend the county make arrangements for there reports to be submitted timely.

Management's Response:

The proper reports will be submitted timely by the new administration.

BULLITT COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Fiscal Year Ended June 30, 1998

PRIOR YEAR FINDING

Related Party Transaction

This finding had not been resolved and is commented on in our current audit period. A magistrate's (James R. Sweat) sister (Rose Mary Snellen) has a cleaning contract, in which she was paid \$21,600 for fiscal year 1997. Magistrate Sweat abstained from voting on the contract. We recommended that the county refrain from engaging in any related party transactions. We also recommended referral to the Bullitt County Ethics Commission for resolution.

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAM
AUDIT

None

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

BULLITT COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1998

Federal Grantor Program Title <u>Grant Name (CFDA #)</u>	<u>Pass-Through Grantor's Number</u>	<u>Expenditures</u>
<u>Cash Programs</u>		
U.S. Department of Justice:		
Passed-Through State Justice Cabinet:		
DARE Program		
(CFDA #16.579)	5204-NI	\$ 2,000
U.S. Federal Emergency Management Agency:		
Passed-Through State Department		
of Military Affairs:		
Disaster and Emergency		
Assistance Grants:		
Coordinator Salary		
(CFDA #83.503)	N/A	4,199
Flood Buyout		
(CFDA #83.516)	029-0000	<u>1,029,136</u>
Total Cash Expenditures of Federal Awards		<u>\$ 1,035,335</u>

See Note to the Schedule of Expenditures of Federal Awards.

BULLITT COUNTY
NOTE TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Fiscal Year Ended June 30, 1998

Note 1 - Basis of Presentation

This schedule is presented on a cash basis.


**CERTIFICATION OF COMPLIANCE – LOCAL
GOVERNMENT ECONOMIC ASSISTANCE AND DEVELOPMENT PROGRAMS**

BULLITT COUNTY FISCAL COURT

Fiscal Year Ended June 30, 1998

CERTIFICATION OF COMPLIANCE
LOCAL GOVERNMENT ECONOMIC ASSISTANCE PROGRAMS
BULLITT COUNTY FISCAL COURT

The Bullitt County Fiscal Court hereby certifies that assistance received from the Local Government Economic Development Program and Local Government Economic Assistance Program was expended for the purpose intended as dictated by the applicable Kentucky Revised Statutes.



Sandy Druin-Coleman
County Treasurer